

MANNAR THIRUMALAI NAICKER COLLEGE

(Autonomous)



Master of coMMeRce with ca

Program Specific Outcome

- PSO1** Helps the students to impart knowledge in advanced concepts and applications in various fields of Commerce and Computers.
- PSO2** Helps the students to learn the recent developments in the various areas of Commerce.
- PSO3** Helps the students in the applied aspects of different advanced business practices.
- PSO4** Equip the students to occupy the important positions in business, industries and related organizations.

Course Pattern

Study Component	ISem	IISem	IIISem	IVSem	Total Hours	Total Credit	No. of Papers	Total Marks
Core	6(5) 6(4) 6(4) 6(4)	6(5) 6(5) 6(4) 6(4)	6(5) 6(4) 6(5)	6(5) 6(4) 6(5)	84	63	14	1400
Core(P)			6(4)		6	4	1	100
Project	-	-	-	6(5)	6	5	1	100
Elective	6(5)	6(5)	-	6(4)	18	14	3	300
NME	-	-	6(4)	-	6	4	1	100
Total	30(22)	30(23)	30(22)	30(23)	120	90	20	2000

ADVANCED ACCOUNTING

Class : M.Com (CA)

Part III : Core

Semester : I

Hours : 06

Sub code : 15PCCC11

Credits : 05

Course Outcomes

- CO1** To educate the learners with accounting concepts, standards and principles.
- CO2** To make the learners to be through with accounting for non-trading concerns and insurance claims.
- CO3** To enrich the learners to be familiar with branch, departmental accounts.

Unit-I:

Accounting principles and policies: Basic accounting concepts – Conventions – (Accounting standards – Meaning – Need of Accounting standards – Significance of accounting standards) – International accounting standards – Accounting standards in India – List of Indian Accounting Standards.

Unit-II:

Accounting problems related to Non-Trading concerns – Preparation of accounts from incomplete records.

Unit-III:

Branch and Departmental Accounts (excluding Foreign Branches). Hire purchase and installment purchase systems.

Unit-IV:

Insolvency accounts of Individuals – Procedure – Provisions under PTI Act and PI act – Statement of affairs – Deficiency Account – Difference between Balance sheet and Statement of Affairs.

Unit-V:

Insurance Claims – Loss of Stock Policy – Loss of profit Policy – Average clause policy.

Text Book:

1. S.P.Jain and K.L.Narang, **Advanced Accountancy**, Kalyani Publishers, New Delhi, 2014.

Unit I: Chapters 1 & 2
Unit II : Chapters 17
Unit III: Chapters 22, 23, 24
Unit IV: Chapters 29
Unit V: Chapters 41

Reference Books:

1. R.L.Gupta , **Advanced Accounting** , Sultan Chand, Publications, Delhi,2012.
2. T.S.Reddy and A.Murthy, **Advanced Accountancy – Volume – I**, Margham Publications, Chennai, 2013.

FINANCIAL MARKETS AND SERVICES

Class : M.Com
Semester : I
Sub code : 15PCCC12

Part III : Core
Hours : 06
Credits : 04

Course Outcome

- CO1** To enable the learners to become familiar with the Indian Financial System and structure.
CO2 To educate the learners on the functioning of financial markets.
CO3 To develop awareness of recent financial services.

Unit-I:

Financial System – Meaning, Structure, Components and Services – Importance in the development of economy – Limitations of Indian Financial Systems.

Unit-II:

Money Market – Call Money Market – Treasury Bills Market – Discount Market – Government Securities Market – Market for commercial paper and Certificate of deposits – Global depository receipts.

Unit-III:

Share Market – Stock Exchange – Organization and function Listing of securities, Trading in stock exchanges – On-line trading of shares – E-Shares, New issues market – Initial public offering – Meaning, Procedures and guidelines.

Unit-IV:

Merchant Banking – Meaning, Functions and Services of Merchant banks – Guidelines of RBI and SEBI mutual funds – Meaning Importance and types – Guidelines – Mutual funds in India Venture capital – Concept, features and importance – Guidelines – Indian scenario.

Unit-V:

Factoring and Forfaiting – Meaning and Importance – Factoring Vs Discounting – Factoring in India – factoring Vs forefating – Advantages and limitation. Securitization of Debt – Meaning, Workings and Benefits – Securitization Vs Factoring – Securitization in India.

Text Book:

1. E.Gordan. and K.Natarajan, **Financial Markets and Services**, Himalaya Publishing house, Mumbai, 2014.

Unit I: Chapters I
Unit II : Chapters II
Unit III: Chapters III & IV
Unit IV: Chapters XIV
Unit V: Chapters XV

Reference Books:

1. Punithavathy pandian, **Financial Services and Markets**, Vikas Publishing House Private Ltd, New Delhi, 2009.
2. K.Sasidharan and K. Alex.Mathews, **Financial Service and System**, Tata McGraw Hill Publishing Company Ltd., New Delhi, 2008.

E - COMMERCE

Class : M.Com (CA)
Semester : I
Sub code : 15PCCC13

Part III :Core
Hours : 06
Credits : 04

Course Outcome

CO1: To understand the concept of E-commerce.

CO2: To Learn the functionality of Electronic payment systems, online shopping etc.

CO3: To make the students to gather knowledge about online business transactions.

Unit I: Meaning and concept of E-Commerce; History of E-Commerce; Traditional

Commerce and E- Commerce; Different types of E-Commerce – B2B, B2C, C2C,C2B
Intrabusiness major Business Pressures Benefits Of Ecommerce To Business –Benefits Of Ecommerce To Consumers-E- Business Categories

Unit-II: Network infrastructure for E-commerce, Internet, Intranets and Extranets as E-Commerce Infrastructure

Unit-III: Electronic Payment System;–Types Of E-Payment System Credit Card Based E-Payment System, Smart Cards And Electronic Payments System-Electronic Cash System

Unit-IV: E-Commerce Technologies – Encryption, SSL – SET – Smart Cards and its Applications

Unit- V: Electronic Data interchange – Benefits of EDI Process – EDI Components – EDI Services – Business Approach to EDI

Text Books

1. MamtaBhusry, **E-Commerce, Firewall Media**, Laxmi Publications Pvt. Ltd,2011,
Unit I: Chapters 1,2,3
Unit II: Chapters 4,5
Unit III: Chapter 9
2. S.Jaiswal, **Doing Business on the Internet – e-Commerce**, Galgotia Publications Pvt Ltd NewDelhi 2010.
Unit IV: Chapter 9
Unit V : Chapter 10

Reference Books:

1. Bharat Bhasker, **Electronic Commerce ,Frame Work Technologies and Applications**, 3rd Edition. Tata McGrawHill Publications, New Delhi 2008.
2. KamleshK.Bajaj and Debjani Nag, **Ecommerce- The Cutting Edge of Business**, TataMcGrawHill Publications, New Delhi 2008

DATABASE MANAGEMENT SYSTEM

Class : M.Com (CA)
Semester : I
Sub code : 15PCCC14

Part III : Core
Hours : 06
Credits : 04

Course Outcome

CO1: To understand the basic operations of Database.

CO2: To make the students to learn PL/SQL commands.

CO3: To learn the importance of Database Normalization.

Unit -I:

Introduction to DBMS: Introduction – Why a Database – Characteristics of Data in a Database – Database Management System – Why DBMS – Types of Database Management Systems. Introduction to RDBMS: Introduction – RDBMS Terminology – The Relational Data Structure – Relational Data Integrity – Relational Data Manipulation – Codd’s Rules.

Unit – II:

Entity-Relationship (E-R) Modeling: Introduction – E-R model – Components of an E-R model - E-R modeling Symbols. Data Normalization: Introduction – First Normal Form (1NF) – Second Normal Form (2NF) – Third Normal Form (3NF) Boyce-codd Normal Form (BCNF) – Fourth Normal Form (4NF) – Fifth Normal Form (5NF) – Domain-key Normal Form (DKNF) – De-normalization.

Unit – III:

Introduction to SQL, DDL, DML, and DCL statements, SQL operators, Queries and Sub Queries, Aggregate functions, Joins and Types of Joins.

Unit – IV:

Introduction to PL/SQL (Variables, constants), Control Structure ,PL / SQL Exceptions, PL/ SQL blocks, Cursor and Triggers.

Unit – V:

Database Security: Introduction – Database Environment – Data Security Risks – Dimensions of Database Security – Data security Requirements – Database Users – Protecting the Data within the Database - Data Encryption – Database Integrity – System Availability Factors – Best Security Practices – Network Security – Authenticating users to the Database – Security auditing

Text Book :

1. Alexis Leon and Mathews Leon, **Database Management Systems**, Leon Vikas Publishing, Chennai ,2002.

Unit I: Chapters 5, 7

Unit II : Chapters 9,11

Unit III: Chapters 14, 17, 18, 21

Unit IV: P.No : 933 to 963.

Unit V: Chapter 27

Reference Books:

1. Abraham Silberschatz, Henry K.Forth, S.Sudharsan, **Database System Concepts**, McGraw Hill Publications, New York, USA, 2006.
2. Raghu Ramakrishnanand JohannesGehrke, **Database Management Systems**, McGraw Hill International, Third Edition, 2014.

ADVANCED BUSINESS STATISTICS

Class : M.Com
Semester : I
Sub code : 15PCCE11

Part III : Elective
Hours : 06
Credits : 05

Course Outcome

CO1: To make the learners understand the advanced statistical concepts.

CO2: The objective of the course is to acquaint students with some of the important statistical techniques for managerial decision making.

CO3: The emphasis will be on their applications to business and economic situations.

Unit- I: Introduction

Statistics – Definition, Importance and Scope in Managerial Decision Making , Collection of Data - Primary Data and Secondary Data, Presentation of Data - Classification and Tabulation of Data, Pie Diagrams, Histograms, Frequency Polygons, gives, Application of Diagrams and Graphs.

Unit- II: Measures of Central Tendency and Dispersion.

Objectives of averaging- Requisites of good average-Arithmetic Mean, Geometric Mean and Harmonic Mean- Median and Mode- Quartiles, Deciles and Percentiles- Significance of Measuring variation-Standard Deviation and Coefficient of Variation.

Unit- III: Correlation, Regression and Time Series Analysis.

Correlation- Types of correlation- Karl Pearson coefficient of correlation (simple, partial and multiple correlation)- Spearman's rank correlation - Regression Analysis - Regression Lines and Regression Coefficient(simple and Multiple).

Unit- IV: Time Series Analysis:

Time Series Analysis: Components of Time Series –Measurement of trend-Moving average and least square method- Measurement of seasonal variation-Ratio to trend and link relative method – Index Number – Methods of constructing Index Numbers – Consumer price Index Number.

Unit- V: Probability and Theoretical Distribution:

Approaches to probability. Addition, Multiplication and Bayes Theorem, Mathematical Expectation - Probability Distribution: Binomial, Poisson, and Normal Distributions.

Text Book:

1. S.P.Gupta, **Statistical Methods**, Sultan Chand and Sons, New Delhi, 2014.

Reference Books:

1. S.P. Gupta and M.P. Gupta, **Business Statistics**, Sultan Chand and Sons, New Delhi, 2011.
2. Sanchetti and Kapoor, **Advanced Statistical Methods**, New Delhi, Sultan Chand, 2008.

SERVICES MARKETING

Class : M.Com(CA)
Semester : II
Sub code : 15PCCC21

Part III : Core
Hours : 06
Credits : 05

Course Outcome

CO1: To introduce the concepts in services marketing.

CO2: To impart the knowledge about services marketing mix.

CO3: To educate the learners about the application of services marketing mix.

Unit-I:

Services Marketing – Concept – Definition – Nature and Characteristics of services – Classification of service – Need for service marketing – Role of services marketing – Role of services marketing in an economy – Obstacles in services marketing – Overcoming the obstacles.

Unit-II:

Service Marketing mix – Elements of services marketing mix – Seven Ps. – Service Product – Price, Promotion, Place – People, Process and Physical evidence.

Unit-III:

Services marketing for Health service – Types of hospitals – Marketing mix for hospitals – Indian Health Care Industry.

Unit-IV:

Tourism services – Users of tourism services – Marketing mix for tourism – Tourism products – Techniques of sales promotion for tourism – Tour operators – Travel agent – Travel guides.

Unit – V:

Globalisation of services – Introduction – Challenges of global Service Marketers – Successful global service marketing – Typical International services – Strategic implications of ISM – Globalisation and corporate culture.

Text Book:

1. VasanthiVenugopla, **Services Marketing**, Himalaya Publishing House, New Delhi, 2011.

Unit I: Chapter 1

Unit II : Chapter 7

Unit III: Chapter 20

Unit IV: Chapter 20

Unit V: Chapter 19

Reference Books:

1. Helen Woodruffe, **Services Marketing**, Macmillan India, New Delhi, 2001.

2. S. Shajahan, **Services Marketing**, Himalaya Publishing House, Mumbai, 2005.

ADVANCED COST ACCOUNTING

Class : M.Com (CA)

Part III : Core

Semester : II

Hours : 06

Sub code : 15PCCC22

Credits : 05

Course Outcome

CO1: To impart the knowledge about costing techniques.

CO2: To make the learners be familiar with responsibility accounting.

CO3: To enrich the knowledge about practical application of costing.

Unit-I:

Cost concept – Absorption vs Variable costing – Cost center – Profit center – Marginal costing – Break-even and CVP Analysis and Decision making – Application of marginal costing in managerial decision making – Advanced problems.

Unit-II:

Standard costing – Setting standards – Variance analysis and reporting – Material, Labour, Overhead – Sales and profit variance – Reporting and investigation of variance.

Unit-III:

Budget and Budgetary control forecasting Vs. Budget – Preparation of functional budget – Types of budgets – Zero base budgeting – Programme budgeting and performance budgeting.

Unit-IV:

Activity Based Costing – (ABC) – Introduction – Concept of ABC – Approaches to ABC – Allocation of overheads under ABC – Characteristics of ABC – Implementation of ABC system, ABC supports to corporate strategy – Pricing Decision – Back flush costing – Life Cycle costing – Target Costing.

Unit-V:

Methods of Costing – Job, Batch, Contract and operation costing.

80% of the Questions must be Problems

20% of the Questions must be Theory.

Text Book:

1. S.P Jain and K.L Narang, **Cost Accounting Principles and Practice**, Kalyani Publishers, New Delhi, 2012.

Reference Book:

1. R.S.N.Pillai and V.Bagavathi, **Cost Accounting**. S.Chand and Company Ltd. New Delhi, 2013.
2. T.S Reddy and Y Hari Prasad Reddy, **Cost Accounting** Margham Publications, Chennai, 2014.

PROGRAMMING IN C++

Class : M.Com (CA)
Semester : II
Sub code : 15PCCC23

Part III : Allied
Hours : 06
Credits : 04

Course Outcome

CO1: To acquire basic knowledge on Object Oriented Programming concepts.

CO2: To make students to develop simple C++ Programs using control structures.

CO3: To become familiar with arrays, functions, classes and objects.

Unit - I:

Beginning with C++ - Tokens, Expressions and Control Structures -
Keywords, Operators in C++ - Manipulators – Operator overloading – Control
Structures.

Unit - II:

Functions in C++ - Introduction in Functions – Call by reference – Return by
reference – Inline functions – Recursion – Constructors and Destructors –
Constructors - Dynamic initialization of Objects – Constructing two dimensional
Arrays.

Unit - III:

Classes and Objects – Introduction to Specifying a class – Defining member functions
– A C++ program with class – Nesting of Member functions – Private member
functions – Arrays within a class – Static data members – Static member functions –
Arrays of Objects – Friend Functions.

Unit - IV:

Inheritance: Extending Classes – Single Inheritance – Multilevel inheritance –
Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Virtual Base
Classes – Abstract Classes.

Unit - V:

Pointers, Virtual Functions and Polymorphism – Introduction to Pointers – Pointers to
Objects – Pointers to Derived Classes – Virtual Functions – Pure Virtual Functions –
Virtual Constructors and Destructors.

Text Book :

1. E. Balagurusamy, **Object Oriented Programming with C++**, 6th Edition, Tata McGraw Hill
Education, New Delhi 2013

Unit I: Chapter 2, 3

Unit II: Chapter 4, 6

Unit III: Chapter 5

Unit IV: Chapter 8

Unit V: Chapter 9

Reference Books :

1. Herbert Schildt, **C++ The Complete Reference**, 7th Edition, TMH, New Delhi, 2005

2. Baushan Trivedi, **Programming with ANSI C++**, Oxford, New York, 2010

CLOUD COMPUTING

Class : M.Com (CA)
Semester : II
Sub code : 15PCCC22

Part III : Allied
Hours : 06
Credits : 04

Course Outcome

CO1: To understand the architecture of cloud computing.

CO2: To know the concept of different cloud models.

CO3: To know the importance of commercial aspects in cloud environment.

Unit -I:

Define cloud Computing – Cloud types –The NIST model, the cloud cube model, Deployment models, Service models, Characteristics of cloud computing- merits and demerits of cloud computing.

Unit -II:

Cloud Architecture-Cloud computing stack, composability, Infrastructure, platforms, Virtual appliances, Communication protocols, Applications - Introduction to IAAS – IAAS workloads

Unit -III:

Platform As A Service (PAAS) - Introduction To PAAS - Software As A Service (SAAS) - Introduction To SAAS –Identity As A Service (IDAAS)-Introduction to IDAAS-Abstraction and Virtualization

Unit - IV:

Platform as a Service- Using PAAS application frameworks- Google Web services.

Unit -V:

Cloud Security – Securing the Cloud- Securing Data – Cloud Applications.

Text Book:

1. Barrie Sosinsky, Wiley, **Cloud Computing Bible**, India 2014.
Unit 1: Chapter 1
Unit 2: Chapter 3,4
Unit 3 : Chapter 4, 5
Unit 4: Chapter 7, 8
Unit 5: Chapter 12, 14

Reference Books:

1. Editors: Rajkumar Buyya, **Cloud Computing: Principles and Paradigms**, James Broberg, Andrzej M. Goscinski, Wile, 2011.
2. Antony T Velte, **Cloud Computing : A Practical Approach**, McGraw Hill, 2009.
3. Editors: Nikos Antonopoulos, **Cloud Computing: Principles, Systems and Applications**, Lee Gillam, Springer, 2012.
4. Ronald L. Krutz, **Cloud Security: A Comprehensive Guide to Secure Cloud Computing**, Russell Dean Vines, Wiley-India, 2010.

QUANTITATIVE TECHNIQUES FOR MANAGEMENT

Class : M.Com(CA)

Semester : II

Sub code : 15PCCE21

Part III : Elective

Hours : 06

Credits : 05

Course Outcome

CO1: To impart knowledge about the basic characteristics of operations research.

CO2: To make up learners to be familiar with linear Programming and queuing theory.

CO3: To enable the learners to solve PERT/CPM and simulation problems.

Unit- I: INTRODUCTION AND LINEAR PROGRAMMING:

Operation Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods - Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

Unit - II: TRANSPORTATION

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced Problems-Minimization and Maximization Problems – Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel's Approximation Method(VAM) - Optimality Tests - Modified Distribution Method (MODI)

Unit- III: ASSIGNMENT PROBLEMS

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

Unit- IV: PROJECT MANAGEMENT AND QUEUING MODELS

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities-Probability of completion of project- Determination of floats (total, free, independent)-Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

Unit- V: INVENTORY MODELS, SIMULATION AND DECISION THEORY

Inventory Models – Economic Order Quantity and Economic Order Quantity Models (With and without shortages) and Quantity Discount Models – Decision making under risk - Decision making under uncertainty -Monte-carlo method of simulation.

80% of the Questions must be Problems

20% of the Questions must be Theory.

Text Book:

1. P.K. Gupta and Manmohan, **Problems in Operations Research**, Sultan Chand and Sons, New Delhi, 2006.

Reference Book:

1. S.D.Sharma, **Operations Research**, KedarNath Ram Nath and Co, Meerut, New Delhi, 2001.
2. KantiSwarup, P.K.Gupta and Man Mohan, **Operational Research**, Sultan Chand and Sons, New Delhi, 2006.

ADVANCED CORPORATE ACCOUNTING

Class	: M.Com (CA)	Paper	: Core
Semester	: III	Hours	: 06
Sub code	: 15PCCC31	Credit	: 05

Course Outcome

CO1: To acquire knowledge on the preparation of Holding Company Accounts.

CO2: To know about the procedure for accounting for Price Level Changes in Public Utility Concerns.

CO3: To develop the skill in the preparation of Banking and Insurance Company Accounts.

Unit - I

Holding Company Accounts- Goodwill or cost of control – Pre and post acquisition profits and Losses – Minority interest – Treatment of unrealized profit – Revaluation of assets and liabilities – Payment of Dividend – Issue of bonus shares.

Unit-II

Banking Company Accounts- Preparation of Profit and Loss accounts – Balance sheet (as per new format)

Unit-III

Insurance Company Accounts- Accounts of Life Insurance Business – Revenue account and Balance sheet – Determination of liability – Ascertainment of profit or loss. Accounts of General Insurance Business – Accounting treatment – Revenue account – Profit and Loss account and Balance Sheet (as per new format)

Unit-IV

Double Account System- Features of double account system – Advantages – Disadvantages – Double account system Vs single Account System – Electricity companies– Replacement of an asset.

Unit-V

Accounting for price level changes with special reference to general purchasing power and current cost accounting.

Human Resources Accounting – Objectives – Methods – Advantages and Objections to human resource accounting.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. Jain, S.P. and Narang K, **Advanced Accounting**, Kalyani Publishers, New Delhi, 2015. VOL-II

Reference Books:

1. Gupta R.L and Radhaswamy.M, **Advanced Accountancy**, Sultan Chand and Sons, New Delhi, 2012.
2. Arulanandam, M.A., and Raman, V, **Advanced Accountancy**, Himalaya Publishing Company, Mumbai, 2014.

VISUAL BASIC PROGRAMMING – LAB

Class : M.Com (CA)
Semester : III
Sub code : 15PCCCP1

Part III : Core
Hours : 06
Credits : 04

Course Outcome

CO1: To develop simple VB programs using basic controls.

CO2: To create VB applications using menu control.

CO3: To work with Database objects in VB.

1. Program for arithmetic operations
2. Program for String manipulation
3. Design a calculator using control arrays and frames
4. Program for picture animation
5. Program for rocket launching
6. Program for menu editor
7. Create a color animation using simple objects
8. Program using ListBox Properties
9. Program for opening a picture and file from appropriate controls in tool box
10. Payroll creation with DAO controls
11. Student table manipulation DAO controls
12. Using Common Dialog Control and Richtextbox

DIRECT TAXES

Class	: M.Com (CA)	Paper	: Core
Semester	: III	Hours	: 06
Sub code	: 15PCCC32	Credit	: 05

Course Outcome

CO1: To enable the learners to be thorough with the concepts related to incometax.

CO2: To make the learners determine the residential status of assesses.

CO3: To make the learners to be familiar with the provisions of computation of taxable income under various heads.

Unit-I

Direct taxes – Meaning – History of Income Tax Act in India – Definitions of important terms - Assessment, Assesses, Person, Income, Assessment year, Previous year capital and revenue receipts capital and revenue expenditure – Residential status – Incidence of taxation – Exempted incomes.

Unit-II

Computation of Taxable income from Salaries – Allowance – Perquisites – Deductions from salary – House property – Computation of income form house property – Deduction from house property income.

Unit-III

Computation of income from business or profession – Deduction under section 30 to 37 – Computation of capital gain – Exempted capital gain.

Unit-IV

Income from other sources - Dividends – Interest on securities – Types of securities – Casual income – Deductions to be made from income from other sources – Computation of gross total income – Deductions form Gross total income – Set off and Carry forward losses.

Unit-V

Assessments - Assessment of Individual – Assessment of HUF – Assessment of Firms – Assessment of Companies.

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. Gaur, V.P and Narang, D.B, **Income Tax Law and Practice**, KalyaniPublishers, New Delhi, 2016.

Reference books:

1. VinodSinghania.K, **Direct Taxes Law and Practice**, Taxmann Publication Private Ltd, New Delhi, 2016.
2. Lal.B.B, **Direct Taxes Practice and Planning**, Darling Kinderasley Private Ltd, New Delhi, 2016.

WEB PROGRAMMING

Class : M.Com(CA)
Semester : III
Sub code : 15PCCC33

Part III : Core
Hours : 06
Credits : 04

Course Outcome

CO1: To introduce the basic concepts of World Wide Web and its applications.

CO2: To learn the html Structure in displaying Text and graphics in the browser.

CO3: To know the basics of VB script and Java script.

Unit -I

Internet: Introduction – What is Internet? – History – Internet Services – Protocols – Web Concepts – Internet Protocols – Host Names – Internet Applications and Application Protocols: Datagram Vs Stream, FTP, Telnet, HTTP, Email Protocols, SMTP.

Unit -II

HTML: Introduction – Outline of an HTML Document, Head Section, Body Section – Headers, Paragraphs – Text Formatting – Linking – Internal Linking – Embedding Images – List – Tables – Frames – Special Tags – Forms.

Unit -III

Java Script : Introduction – Language Elements – Identifiers – Expressions – Keywords – Operators – Statements – Functions.

Unit -IV

Objects Of Java Script : Window Object – Document Object – Forms Object – Text Boxes and Text Areas – Buttons, Radio Buttons and Check Boxes – Select Object. Other Objects: Date Object – Math Object – String Object – Regular Expressions – Arrays.

Unit- V

VbScript : Introduction – Embedding Vb Script In HTML Document – Comments – Variables – Operators – Procedures – Conditional Statements – Looping Constructs – Objects – Cookies.

Text Book:

1. N.P.Gopalanand J. Akilandeswari, **Web Technology – A Developer’s Perspective**, PHI Learning Private Limited, 2010.

Unit I - Chapters 1,2

Unit II - Chapter 4

Unit III - Chapters 5.1,5.2

Unit IV - Chapters 5.3,5.4

Unit V - Chapter 6

ReferenceBooks :

1. S.AarathiAnd C.B. Reshma, **Internet Programming and Web Design**, Sultan Chand and Sons, New Delhi, First Edition, 2003.
2. Raj Kamal, **Internet And Web Technologies**, Tata McGraw Hill, New Delhi, 2011.

MULTIMEDIA TECHNOLOGIES

Class : M.Sc (CS)
Semester : III
Sub code : 15PCTN31

Hours : 06
Credits : 04

Course Outcome

- CO1** To understand the Compression technologies.
- CO2** To study overview of Text and Graphics.
- CO3** To learn simple animation using Flash

UNIT-I

Introduction to Multimedia: Overview – What is Multimedia? Communication and information transfer model – Human Computer communication- Components of multimedia – Multimedia Building blocks – Scope of Multimedia – Uses of Multimedia: Overview – Application purpose – Taxonomy – Examples – Electronic Performance Support Systems.

UNIT-II

Interaction technologies and Devices: Overview – Human Computer Interface – Input/output technologies – Combined Input-Output Device – Storage technologies – Communication and Network Technologies – Processing Technologies – Compression Technologies for Multimedia: Overview – The need for compression – Compression basics – Lossless/Lossy Compression techniques.

UNIT-III

Text: Overview – Implications of Digital text – Visual representation of text-Font – Digital representation of Characters-Character codes – Formatting Accept Text – Hypertext and Hypermedia – Uses and Applications – Digital Image: Overview – Uses of images and Graphics – Image representation – Image Acquisition – Picture Display – Working with image.

UNIT-IV

Computer Graphics and Image editing: Overview – Uses of Computer Graphics – Representation of Computer graphics – 2D graphics transformation – Working with graphics – Basic Editing Steps – Digital Audio: Overview – Producing Digital Audio – Psychoacoustics – Representation of Audio files – Video and Animation: Overview – Digital Video – MPEG standards – MPEG video compression – Creating Digital Video – Animation – File formats.

UNIT-V

Creating Animation in Flash: Overview – Introduction to Flash Animation – Working with Timeline and Frame based Animation – Working with timeline and Tween based Animation – Understanding layers – Action script – Technology trends – Internet and WWW: Overview – Working of Internet

and WWW – Network Architecture – Web pages - Making web pages interactive and dynamic – Design considerations for the web – Ethical issues.

Text Book:

Banerji Ashok, Ananda Mohan Ghosh, **Multimedia Technologies**, TMH, New Delhi, 2009.

Unit I - Chapter 1(Full), Chapter 2(Full).

Unit II - Chapter3(Full), Chapter4(Full).

Unit III- Chapter5(Full), Chapter6(Full).

Unit IV- Chapter7(Full), Chapter8(Full), Chapter9(Full).

Unit V - Chapter 10(Full), Chapter12(Full).

Reference Books:

1. Tay Vaughan, **Multimedia Making It Work**, Ninth Edition, McGraw Hill, New Delhi, 2014.

2. Nick Vandome, **Flash MX in Easy Steps**, TBS, Kozhikode, 2002.

FINANCIAL MANAGEMENT

Class : M.Com (CA)
Semester : IV
Sub code : 15PCCC41

Paper : Core
Hours : 06
Credit : 05

Course Outcome

CO1: To familiarize the students with the concepts, tools and practices of Financial Management.

CO2: To acquaint the student with various techniques of Financial Management.

CO3: To learn about the decisions and processes of financial management in a business firm.

Unit-I

Financial Management- Nature – Scope and Objectives – Finance functions – Role and responsibilities of a financial manager.

Unit-II

Cost of Capital – Importance – Specific Costs – Weighted Average Cost of Capital – Marginal weight and Historical weight – Book value – Market value.

Unit-III

Capital structure – Factors determining optimum Capital structure – Theories of Capital Structure – Leverages – Types of Leverages.

Unit-IV

Working capital Management – types of working capital – Determinants of working capital – Computation of Working capital- Capital Budgeting –Importance-Methods of Capital Budgeting.

Unit-V

Dividend and Dividend Policy – Types of Dividend – Factors determining Dividend Policy – Types of Dividend Policy – Provisions Regarding Declaration and Payment of Dividend – Theories of Dividend.

60% of marks must be allotted to problem solving questions.

40% of marks must be allotted to Theory questions.

Text Book:

1. M.Y.Khan and P.K.Jain, **Financial Mangement**, Tata McGraw – Hill Publishing Co-Ltd., New Delhi, 2013.

Reference Books:

1. I.M.Pandey, **Financial Management**, Vikas Publishing House Pvt Ltd., New Delhi, 2014.
2. Bhalla, V.K, **Financial Management**, S.Chand, New Delhi, 2014.

RESEARCH METHODS IN COMMERCE

Class : M.Com (CA)
Semester : IV
Sub code : 15PCCC42

Paper : Core
Hours : 06
Credit : 04

Course Outcome

CO1: To enable the learners to know about the research methods.

CO2: To make the learners to be familiar with source of data.

CO3: To prepare the learners for the effective presentation of the project report.

Unit-I

Research – Meaning – Objectives – Importance – Types of Research – Planning of Research – Research Design.

Unit-II

Data Collection – Primary Data – Methods of Collection – Tools for Collection – Questionnaire – Interview Schedule – Observation- Secondary Data – sources.

Unit-III

Sampling – Advantages of Sampling – Limitations of Sampling – Steps in Sampling – Probability Sampling – Non-Probability Sampling – Sampling Error – Non-Sampling Error.

Unit-IV

Hypothesis – Introduction – Sources of Hypothesis – Characteristics of Hypothesis – Estimation and Testing of Hypothesis – Hypothesis Testing Procedure – Testing of Hypothesis-An Illustration.

Unit-V

Processing of Data – Editing – Coding – Tabulation – Reporting – Contents of a Report – Qualities of a Good Report.

20% of marks must be allotted to problem solving questions.

80% of marks must be allotted to Theory questions.

Text Book:

1. N.Thanulingom, **Research Methodology**, Himalaya Publishing House, New Delhi, 2014.

Reference Books:

1. Kothari, C.R., **Research Methodology**, WeshwaPrakashan, New Delhi, 2012.
2. Krishnaswami O.R., **Methodology of Research in Social Sciences**, Himalaya Publishing House, Mumbai, 2012.
3. K.Rejeswari, M.Jeyalakshmi and T.Palneeswari, **Research Methodology for Researchers in Commerce and Management**, Himalaya Publishing, Mumbai, 2013.

INDIRECT TAXES

Class : M.Com(CA)
Semester : IV
Sub code : 15PCCC43

Paper : Core
Hours : 06
Credit : 05

Course Outcome

CO1: To gain the knowledge indirect taxes which exists in India.

CO2: To equip students with the Central Excise Act and to familiarize the students on the Central Sales Tax Act.

CO3: To help students to understand the Service Tax and Value Added Tax.

Unit-I

Central Excise and Salt Act, 1944 – Meaning, nature and scope of levy of duties of Central Excise – Classification of excisable goods – Registration for Central Excise – Clearances of goods – Procedure under physical control – Compounded Levy Scheme – Self removal procedure – Gate Passes and Personal Ledger Accounts – Powers of the Excise Officer.

Unit-II

Customs Act, 1962 – Levy and Collection of Customs Duty – Restrictions on import and export under the Act – Valuation of goods – Transportation and Warehousing – Duty drawbacks.

Unit-III

Central Sales Tax Act, 1956 – Scope and levy tax under the Act – Registration procedure – Inter state sale – Sale in the course of import and export – Determination of turnover – Rate of Tax – Filing of returns – Form A,B,C,D,E1,E2 & Form 1.

Unit-IV

Service Tax – Scope and Coverge – Rate of Service tax – Valuation of Taxable services for charging services tax – Collection and Recovery of Service Tax – Payment of service tax – Registration – Assessment – Returns.

Unit-V

Value Added Tax – Meaning – Objectives – Levy and types of VAT – Methods of computation of VAT – Features of VAT – Accounting Procedure.

20% of marks must be allotted to problem solving questions.

80% of marks must be allotted to Theory questions.

Text Book:

1. V.Balachandran, **Indirect Taxation**, Sultan Chand and Sons, New Delhi, 2016.

Reference Books:

1. R.Mohanlavi, **Service Tax**, Bharat Law House (P) Ltd., New Delhi, 2016.
2. V.S.Datey, **Indirect Taxes**, Taxmann Publication (P) Ltd, New Delhi, 2016.

PROJECT AND VIVA VOCE

Class : M.Com(CA)
Semester : IV
Sub code :15PCCPR1

Part III : Elective
Hours : 06
Credits : 04

Course Outcome

CO1: The Project Lab is one that involves practical work for understanding and solving problems in the field of computing.

CO2: Students will select individually Commercial or Technical Project based on Application Development Technologies.

CO3: With the known technologies they can develop the software.

COMPUTERIZED ACCOUNTING AND OFFICE AUTOMATION

Class : M.Com(CA)
Semester : IV
Sub code :15PCCE41

Part III : Elective
Hours : 06
Credits : 04

Course Outcome

CO1: To bridge the academic knowledge and professional implementation.

CO2: To equip job seeker for professional accounting career.

CO3: To help future entrepreneur in managing their financial accounting along with business operation.

Unit-I

Windows and MS-Office – Office Tools and Techniques – Ms Word – Basics – Creating a new document – Formatting text and documents – working with headers, Footers and Footnotes – Tables and Sorting – Working with graphics – Write’s Tools – Macros Mail Merge.

Unit-II

MS-Excel – Basics – Excel features – Creating a new worksheet – Functions – Rearranging worksheets – Excel formatting Tips and Techniques – Excel Chart features – Using Worksheet as database – Auditing.

Unit-III

Ms-Power Point basics – Creating presentation – working with Text in PowerPoint transition and Build Effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing Presentation.

Unit-IV

Importance of computerized accounting – Accounting software’s – Company creation – ledger creating – Features of Tally – Vouchers – Various types – voucher entry – Preparing reports – Trial balance – Balance Sheet – Fund flow and Ratios.

Unit-V

Stock maintenance through Tally – Stock items - Grouping stock ledgers – Stock vouchers – Stock reports – Billing – Purchase bills – Sales bills – VAT details.

Text Book:

1. Brucj. B, .**The Essentil MS Office**, Galgotia Publication Private Limited, New Delhi, 2014.

Reference Books:

1. Gini Courter, Annete Marquis, **MS. Office**, BPB Publications, New Delhi,2005,
2. Mohapatra.,**Business Process Automation**, PHI Learning, New Delhi,2014.